

Ministry of Finance
BRIEFING DOCUMENT

To: Lori Wannamaker
Deputy Minister of Finance

Date Requested:

Date Required: March 30, 2020

Initiated by:

Date Prepared: March 30, 2020

**Ministry
Contact:** Duncan Jillings

Phone Number: 250 208-4205
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Cliff #: 390142

TITLE: Property Tax response to COVID-19

PURPOSE: Property Tax response to COVID-19

(X) FOR INFORMATION

COMMENTS:

DATE PREPARED:

TITLE: Property Tax response to COVID-19

ISSUE: Consider property tax responses to COVID-19 and to the March 19 letter from Metro Mayors.

BACKGROUND:

Total variable property taxes collected in municipalities in a year for all taxing authorities are just over \$8.4 billion. The amount in Metro Vancouver is \$5 billion.

Adding parcel taxes, local improvement district taxes billed on the tax notice, the 1% utility tax and local government user fees brings the total amount of property taxes collected in municipalities for all property tax authorities to \$10 billion.

Property taxes that are not paid in the current year are almost always repaid during the three-year cycle that moves from taxes in arrears to delinquent taxes to tax sale and a one-year repurchase period.

Municipal governments rely on the property tax system for over half their revenue and are not allowed to budget for an annual deficit.

Metro Mayors made the following requests in the letter to Premier Horgan and Minister Robinson dated March 19, 2020, before the Province's March 23 COVID-19 response.

To date, the federal government has announced key financial supports to citizens, workers and businesses and we would like to see a similar response from the provincial government.

In particular, we urge the Province to:

1. Expand the Provincial Property Tax Deferment Program (PPTDP) to include all property owners, including residential, business and non-profits
2. Standardize and extend the due date for other tax authority levies
3. Provide support to all renters and landlords, and
4. Provide direct, unconditional grants to cover revenue losses

Tax deferment:

See Appendix 1 for a program description.

The Estimates note for the program is also in Appendix 1. The Province currently has almost \$1.2 billion in loans secured by liens on property.

The economic hardship program in 2009 and 2010 had 1162 accounts. Of these, 85% have been fully repaid.

Tax remittances: (also see Appendix 2 for a summary)

Municipalities act as tax collectors for many taxing authorities and are concerned about the cashflow implications of remitting tax to other jurisdictions that the municipality has not actually collected. In particular, City of Vancouver is concerned because it has announced a delay in its second-half tax due date from July 2 to sometime in September. Some other municipalities may also choose to have a tax due date after July 2.

Province-wide 2019 municipal collection of variable rate property tax for each taxing authority:

	% of total	2019 totals	Comments
Municipal Tax	57%	\$4.75 billion	
School Tax	32%	\$2.64 billion	After due date based on actual collections
Translink and Victoria Transit	5.1%	\$424 million	Translink: actuals Aug 1, total billed by December 31
Regional District	3.5%	\$296 million	Total requisition due August 1
Hospital District	1.6%	\$134 million	Total requisition due August 1
BCA MFA other	1.3%	\$113 million	BCA proceeds of the taxes levied and collected by August 1.

Police tax in municipalities with a population less than 5,000 people is about \$10 million. It is included under “other” and is remitted with school tax.

Metro Vancouver only, collection of variable rate property tax (no hospital district, but with Translink tax)

Municipal Tax	54%	\$2.74 billion
School Tax	35%	\$1.79 billion
Translink and Victoria Transit	7.8%	\$393 million
Regional District	1.2%	\$63 million
Hospital District	0.0%	Nil

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They are timed to follow the due date, whenever that is, and are based on actual collections.^{s.13}

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For regional districts and regional hospital districts, the full amount billed is payable by the municipality to the district by August 1, whether reference to whether any tax has been collected.

Translink^{s.13} - only actual tax payments collected by August 1 need to be paid at the time, with the balance billed due December 31 whether collected or not. This means if City of Vancouver delays its billing date until September, then it will not need to pay Translink until the end of the year.

In rural areas the collector is the provincial Surveyor of Taxes. The Surveyor of Taxes guarantees full payment of requisitions August 1 whether collected or not, taking the risk of unpaid taxes or court decisions that reduce assessed values and tax payable. There is no liquidity issue for tax authorities for properties in the rural area. The Surveyor of Taxes charges a 5.25 per cent administration fee to some of the tax authorities: the fee has more than compensated for losses in the past.

DISCUSSION:

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OPTIONS:

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Appendix 1

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Existing deferment policy:

Currently, the Province operates property tax deferment programs in residential property class for Canadian Citizens and permanent residents in their principal residence. At least one resident owner must be over 55 years of age or have dependent children. In 2009 and 2010 deferment was also allowed for eligible owners who declared they faced financial hardship from economic conditions.

Deferment is a loan program. The Province pays the deferred taxes and secures the loan against the value of the property. A minimum equity level in the home is required.

Deferment is an application-based program operated under the authority of the *Land Tax Deferment Act*. A homeowner must apply and demonstrate that program requirements are met. The province has approximately 71,000 active property tax deferment accounts totalling over \$1 billion in loans.

Currently there is a six-month processing lag for the applications. Changes in *Budget Measures Implementation Act, 2020*, if passed, would centralize applications, automate the process and reduce processing times.

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Implementation:

In late May, annual property tax bills will be sent by municipal tax collectors and by the Provincial Surveyor of Taxes in rural areas. Taxes are typically due July 2.

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Estimates Note 2020:

ISSUE: Property Tax Deferment Centralization and Modernization

ADVICE AND RECOMMENDED RESPONSE:

- Property Tax Deferment is a tax relief measure designed to help those B. C. homeowners who may have difficulty paying their annual property taxes to defer payment to a later date, such as when they sell their home.
- The province pays those deferred taxes on behalf of eligible owners. The loan is secured through the existing equity in the home.
- Applicants for property tax deferment currently submit paper-based applications through 162 municipalities and 62 Service BC offices. Applications are forwarded by mail to the Province for data entry and adjudication.
- A new online deferment application portal will go live on April 14, 2020, allowing B.C. homeowners to apply for deferment directly to the Province in time for the 2020 property tax season. The majority of applications will be processed electronically.

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- Eligibility requirements will not change under centralization and modernization.

KEY FACTS:

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- The property tax deferment program provides low interest loans to eligible homeowners, including seniors and families with children, to help keep housing affordable and keep homeowners in their homes.

- The province has approximately 71,000 active property tax deferment accounts totalling over \$1B in loans.
- The popularity of the program and the paper-based process results in application processing times of up to six months. This can lead to late payment penalties for homeowners if the province is unable to adjudicate their application before the annual tax due date and they are ultimately found to be ineligible.
- Centralization and modernization will significantly reduce processing time to limit late payment penalties and allow for the collection of SINS, ensuring only eligible homeowners (e.g. Canadian citizens / permanent residents who are applying for deferment on their principal residence) benefit from deferment.
- Finance worked with the Land Title Survey Authority to support the automation to provide timely decisions.
- The Land Tax Deferment Act and Regulations are being amended to allow for centralization and modernization.

CURRENT STATS:

- Total number active agreements: 71,000
- Total loan amount over three years:
 - 2017 - \$828,064,379
 - 2018 – \$974,338,182
 - 2019 - \$1,168,334,695

Ministry of Finance
BRIEFING DOCUMENT

To: Lori Wanamaker
Deputy Minister
Ministry of Finance

Date Requested: February 18, 2020

Date Required: February 27, 2020

Initiated by: Lori Wanamaker
Deputy Minister
Ministry of Finance

Date Prepared: February 24, 2020

Ministry Contact: Brian Murata
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Cliff #: 388817

TITLE: Carbon Tax and Federal Backstop Comparison

PURPOSE:

(X) FOR INFORMATION

COMMENTS:

DATE PREPARED: February 24, 2020

TITLE: Carbon Tax and Federal Backstop Comparison

ISSUE: Comparison of carbon tax cost to industry under B.C.'s carbon tax and the federal carbon pricing backstop.

BACKGROUND:

B.C.'s carbon tax is broad-based and applies to the combustion and use of fuels including gasoline, diesel, and natural gas, unless an exemption applies. The tax is currently \$40 per tonne of carbon dioxide equivalent (CO₂e) emissions.¹ The carbon tax was originally revenue-neutral, where revenues were offset through designated measures such as the climate action tax credit. Revenue neutrality was ended in *Budget 2017 Update* to allow government to spend revenues on measures that reduce emissions, and *Budget 2018* committed to directing revenues from carbon tax rate increases (i.e., above \$30 per tonne) to provide relief for low- and moderate-income British Columbians, to support for emissions-intense industry, and new green initiatives.

The federal carbon pricing backstop (federal system) applies in provinces that do not have a federally-approved provincial carbon pricing plan – with those provinces being Alberta, Saskatchewan, Manitoba, Ontario, and New Brunswick² – and in the territories. The federal system includes two parts: 1) a fuel charge that is largely identical to B.C.'s carbon tax, and 2) an output-based pricing system (OBPS) for large industry identified as trade exposed. The fuel charge was implemented April 1, 2019 and currently applies at \$20 per tonne of CO₂e – this charge increases by \$10 per tonne until reaching \$50 per tonne on April 1, 2022. All revenues are returned to the jurisdiction where they were collected, mainly through the climate action incentive payments to individuals and families,³ with the remainder to support schools, hospitals, small and medium-sized enterprises, and other entities.

The OBPS was implemented January 1, 2019 and applies to industrial facilities that are based in jurisdictions where the federal system applies, report greater than 50,000 tonnes of CO₂e emissions, and carry out a prescribed activity.⁴ Facilities under the OBPS do not pay the federal fuel charge – they pay the carbon price on the portion of their emissions above an annual output-based emissions limit (benchmark), up to a maximum of 20 per cent of total emissions. This is consistent with how other

¹ The *Carbon Tax Act* provides for scheduled \$5 per tonne increases on April 1, 2020 and April 1, 2021, but amendments will be proposed to allow government to implement these increases on different dates in response to the COVID-19 pandemic.

² New Brunswick introduced legislation to implement a provincial carbon tax effective April 1, 2020 and is expected to be removed from the fuel charge on that date. They will remain subject to the OBPS.

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⁴ Emitters above 10,000 tonnes of CO₂e can opt-in to the OBPS and be exempt from the fuel charge.

OBPS/cap-and-trade systems work, such as in California and the European Union. The benchmark is 80 per cent of each sector's production-weighted average emissions intensity except for certain sectors deemed to have a high competitiveness risk, such as iron and steel manufacturing and nitrogen fertilizers – for these, the benchmark is 90 per cent, while the benchmark is 95 per cent for cement and lime.

Under the OBPS, facilities receive credits based on their level of production and the sector's average emissions intensity. Facilities that emit less than the annual benchmark can sell surplus credits, which is the incentive to reduce emissions. Facilities above the benchmark can pay the federal carbon price on emissions over the limit (i.e., paying \$20 per tonne for 2019 or \$30 per tonne in 2020), submitting surplus credits purchased from other emitters, or submitting offset credits. Revenues are directed to supporting emission reductions in backstop jurisdictions.

See the Appendix for a comparison table of B.C.'s carbon tax and the federal system.

DISCUSSION:

Budget 2020 aligned B.C.'s carbon tax rates with the federal system by adopting the methodology used to calculate the federal fuel charge rates.^{s.13}

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s.13 The CleanBC Program includes both an Industrial Incentive Program (IIP), where industrial facilities can apply to receive up to 100 per cent of their carbon tax above \$30 per tonne if their emissions intensity meets or beats an emissions benchmark, and an Industry Fund that invests directly in emissions-reduction projects. Facilities' emissions intensity must meet a minimum threshold to be eligible for IIP incentives.

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APPENDIX: Comparison of B.C. and Federal Systems

	B.C. Carbon Tax	Federal System
Current Price	\$40 per tonne	\$20 per tonne
Price on April 1, 2020	\$40 per tonne (\$45 per tonne rate deferred until further notice)	\$30 per tonne
Fuel Charge	Applies broadly.	Applies broadly, but facilities emitting above 50,000 tonnes of CO ₂ e are exempt through OBPS. Facilities emitting above 10,000 tonnes of CO ₂ e can avoid fuel charge by opting in to OBPS.
Cost on Industry Emissions	All fuels and combustibles used.	Through OBPS, carbon price only applies to emissions that are above a benchmark level, up to a maximum of 20 per cent of total emissions. Broad coverage: OBPS covers stationary fuel combustion, industrial process, industrial product use, venting, flaring, leakage, on-site transportation, waste, and wastewater emissions. (Methane venting and methane fugitive emissions from oil and gas facilities are omitted.)
Program for Industry	Facilities emitting above 10,000 tonnes of CO ₂ e can receive incentives for tax paid above \$30 per tonne if their emissions perform better than a benchmark and meet an eligibility threshold.	Through OBPS, facilities can sell credits if their emissions perform better than a benchmark.
Benchmarks for Industry	More stringent: production-weighted average of the five cleanest facilities outside of B.C. Benchmarks are set for five-year periods.	Less stringent: range from 80 to 95 per cent of a sector's production-weighted average emissions intensity. Emission intensities fall by 1 per cent each year and methodologies are reviewed every five years.
Revenue Use	Revenue above \$30 per tonne directed to:	Fuel charge revenues returned to province of origin for the climate action

	relief for low- and moderate-income British Columbians; support for industry; and new green initiatives.	incentive and support for schools and other entities. OBPS revenues directed to supporting emission reductions in backstop jurisdictions.
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INTERNAL INFORMATION NOTE

Gender Equity Office

Date: March 19, 2020

GBA+ and COVID-19

GBA+ AND COVID-19:

- Gender-Based Analysis Plus (GBA+) is an analytical process that helps decision makers understand how different sub-populations experience the world differently and are affected differently by policies, programs, and services. GBA+ was approved for implementation across the BC Public Service in July 2018.
- COVID-19 is a global pandemic that impacts different populations differently based on factors such as: age, gender, health status, geographic location, and socio-economic status, etc.
- Incorporating GBA+ into COVID-19 response will help ensure that all British Columbians, regardless of their particular circumstances, are adequately supported through the pandemic.

KEY FACTS TO CONSIDER:

Economic Impact

- Women are at higher risk of long-term economic insecurity as a result of this pandemic and its implications for the economy because of their over-representation in part time work and highly-affected sectors like health, education, home support, and service. They are also much more likely to take on a double burden of having to balance work and care for children who are now out of school due to school closures¹:
 - Globally, women are approximately 70% of workers in the health and social care sector,² meaning women are more likely to be providing paid care to people with the virus while also performing unpaid care work.³
 - Women are the majority of home support workers in Canada, and a significant number of these women are immigrants and visible minorities.⁴

¹ World Economic Forum. *The coronavirus fallout may be worse for women than men*. March 12, 2020. <https://www.weforum.org/agenda/2020/03/the-coronavirus-fallout-may-be-worse-for-women-than-men-heres-why/>

² Gender Equity in the health workforce. World Health Organization. March 2019. <https://apps.who.int/iris/bitstream/handle/10665/311314/WHO-HIS-HWF-Gender-WP1-2019.1-eng.pdf?sequence=1&isAllowed=y>

³ Care Economy. International Labour Organization. Accessed March 18, 2020. https://www.ilo.org/asia/media-centre/news/WCMS_633284/lang-en/index.htm

⁴ Ontario Personal Support Workers in Home and Community Care: CRNCC/PSNO Survey Results, <https://www.ryerson.ca/content/dam/crncc/knowledge/infocus/factsheets/InFocus->

- Women comprise 72% of all teachers in BC⁵ and 83% of teachers aged 29 or below.⁶
- Women make up 62% of minimum wage workers in BC,⁷ and 70% of minimum wage earners between the ages of 25-54.⁸ Closure of many restaurants and bars will disproportionately impact women because almost 82% of liquor servers are women.⁹ Liquor server minimum wage is below minimum wage (\$12.70 per hour compared with \$13.85 per hour).¹⁰
- The gender pay gap means that women are at particular risk of struggling if pandemic supports are delivered at EI percentages, as women in Canada, on average, earn 75% of what men in Canada earn.¹¹ This is further compounded for Indigenous women¹² and visible minorities.¹³
- Economic insecurity is also likely to be amplified for people with disabilities (a higher proportion of whom are women) given only 60.4% of working-age (25-64) people with disabilities are employed.¹⁴
 - Disability prevalence is also higher among Indigenous people across Canada (36% of Indigenous women and 26% of Indigenous men)¹⁵ and they tend to have a lower income than Indigenous people without disabilities (excludes those on reserve).¹⁶
 - For disabled trans and racialized people¹⁷ intersections of discrimination based on gender, race, disability, and immigration status compound employment issues leading to chronic unemployment, under-employment, precarious employment, and/or exploitative employment.
- Sex workers who rely on physical contact and those who perform in live venues are

Ontario%20PSWs%20in%20Home%20and%20Community%20Care.pdf, retrieved March 17, 2020

⁷ BC Fair Wages Commission Report, Jan. 2018

⁸ BC Federation of Labour, fact sheet, retrieved March 17, 2020, <https://bcfed.ca/sites/default/files/attachments/BCFED%20minimum%20wage%20fact%20sheet%20-%20women.pdf>

⁹ BC Fair Wages Commission, Second Report, March 2018

¹⁰ Government of BC. Minimum Wage. Accessed March 18, 2020. <https://www2.gov.bc.ca/gov/content/employment-business/employment-standards-advice/employment-standards/wages/minimum-wage>

¹¹ Table 11-10-0240-01 Distribution of employment income of individuals by sex and work activity, Canada, provinces and selected census metropolitan areas, <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1110024001&pickMembers%5B0%5D=1.1&pickMembers%5B1%5D=2.1&pickMembers%5B2%5D=3.1>

¹² Canadian Women's Foundation, retrieved on March 17, 2020, <https://canadianwomen.org/the-facts/the-gender-pay-gap/>

¹³ Conference Board of Canada, Racial Wage Gap, April 2017, <https://www.conferenceboard.ca/hcp/provincial/society/racial-gap.aspx>

¹⁴ Statistics Canada. Table 13-10-0374-01 Persons with and without disabilities aged 15 years and over, by age group and sex, Canada, provinces and territories

¹⁵ Statistics Canada, 2017 Aboriginal Peoples Survey.

¹⁶ The Federal, Provincial and Territorial Persons with Disabilities Advisory Committee, 2017 Indigenous Peoples Living Off Reserve with Disabilities.

¹⁷ Poverty Reduction in Trans Non-Binary & Two-Spirit Communities: A Summary Report for the British Columbia Ministry of Social Development and Poverty Reduction 2019

already experiencing deep income reductions as a result of COVID-19¹⁸, increasing dangers as sex workers with fewer clients who are in financial hardship are more likely to get pushed into increasingly unsafe situations.

- While economic impacts of the COVID-19 emergency are already being felt across the business community, Chinese-owned businesses experienced economic impacts of COVID-19 well before these impacts became generalized.¹⁹

Poverty

- Vulnerability in times of disruption is strongly linked to socio-economic factors, with people in poverty and those with low incomes tending to be less prepared, and more likely to suffer more serious consequences from service and societal disruption.²⁰
- The largest share of persons living in poverty in the province are women aged 18 to 64 in families, which is likely due to the high rate of poverty among single mothers.²¹ They are now at an even higher risk having to balance school closures, economic insecurity, and expectations of increased gender-based violence.
- Additionally, LGBTQ2S+ youth make-up 40 per cent of homeless and precariously housed young people in Canada²² and are less likely to have access to financial and emotional supports from their families.
- Refugee families facing economic insecurity are also likely to face amplified risks due to overcrowding, making self-isolation more difficult. Incidences of crowding are highest in Vancouver (44.8%).²³

Indigenous Peoples

- Indigenous populations face heightened health risks due to lower health outcomes compared with non-Indigenous Canadians. First Nations, Métis, and Inuit populations disproportionately face health disparities linked to the social determinants of health (i.e. social, economic, cultural, political inequities).²⁴ This may make Indigenous populations more vulnerable to complications and death from COVID-19.

¹⁸ How COVID-19 Is Driving Sex Workers Like Me Into Crisis, Molly Simmons, Huffpost, March 17, 2020, retrieved on same, https://www.huffpost.com/entry/sex-workers-covid-19-coronavirus_n_5e6f653ac5b6bd8156fbbdc5

¹⁹ Metro Vancouver Chinese restaurants facing fallout as coronavirus fears spread, Vancouver Courier, Feb. 11, 2020, <https://www.vancourier.com/news/metro-vancouver-chinese-restaurants-facing-fallout-as-coronavirus-fears-spread-1.24073529>

²⁰ Substance Abuse and Mental Health Services Administration (SAMHSA), Impact: How Disasters Affect People of Low Socioeconomic Status, July 2017, https://www.samhsa.gov/sites/default/files/dtac/srb-low-ses_2.pdf

²¹ A Poverty Reduction Plan for BC. CCPA. December 2008.

<https://www.policyalternatives.ca/publications/reports/poverty-reduction-plan-bc>

²² Homeless Hub, Lesbian, Gay, Bisexual, Transgender, Transsexual, Queer, Questioning and Two-Spirit (LGBTQ2S), retrieved March 18, 2020, <https://www.homelesshub.ca/about-homelessness/population-specific/lesbian-gay-bisexual-transgender-transsexual-queer>

²³ CMHC. *Recent Refugee Housing Conditions in Canada (2016 Census Data)*. April 26, 2019. <https://www.cmhc-schl.gc.ca/en/data-and-research/publications-and-reports/socio-economic-analysis-recent-refugee-housing-conditions-canada>

²⁴ National Collaborating Centre for Aboriginal Health. *An Overview of Aboriginal Health in Canada*. 2013. <https://www.ccsa-nccah.ca/docs/context/FS-OverviewAboriginalHealth-EN.pdf>

- Close to one fifth of Indigenous people live in crowded housing,²⁵ which can make self-isolation more difficult, increase risk to vulnerable family members, and increase mental health consequences due to lack of space and privacy for long stretches of time.
- Indigenous elders are knowledge keepers and, often, among the last fluent speakers of their languages. Among First Nations in BC, fluent speakers make up only 3% of the total population and the majority are elders (51.9% over 65 years old).²⁶ Any loss of these important community leaders could have significant cultural and mental health impacts on Indigenous Peoples.
- At this time the First Nations Health Authority is recommending Indigenous communities consider alternatives to large cultural gatherings,²⁷ however, long-lasting restrictions on cultural practices and ceremonies may trigger PTSD and intergenerational trauma related to colonial bans on cultural activities.
- People from rural and remote communities and people on-reserve often need to travel significant distances to receive health care services. Self-monitoring may be made more difficult and dangerous in many Indigenous communities due to the associated travel times to clinical care.
- 61 Indigenous communities in Canada are under long-term boil water advisories.²⁸ Given that handwashing is required to contain COVID-19, these communities may be at particular risk during the pandemic.
- Many First Nations communities already have extremely high levels of food insecurity.²⁹ This may put Indigenous families at further risk in a prolonged COVID-19 pandemic. Food insecurity could be compounded if access to wild foods becomes restricted due to sickness, social distancing and self-isolation. Access to traditional foods is important to the health and well-being of both urban and non-urban Indigenous peoples.³⁰

Violence and Crime

- Inequality makes people who are systematically disadvantaged more vulnerable to the impact of disaster. Women are one of these groups. On average, social disruption and breakdown kills more women than men, and at an earlier age.³¹
- Because reporting and law enforcement can be disrupted during disasters, it can be even

²⁵ Statistics Canada, First Nations People, Métis and Inuit in Canada: Diverse and Growing Populations, March 2018, <https://www150.statcan.gc.ca/n1/pub/89-659-x/89-659-x2018001-eng.htm>

²⁶ First Peoples' Cultural Council. *Report on the Status of B.C. First Nations Languages*. 2018. <http://www.fpcc.ca/files/PDF/FPCC-LanguageReport-180716-WEB.pdf>

²⁷ First Nations Health Authority. *Information on novel coronavirus (COVID-19)*. March 17, 2020. <https://www.fnha.ca/about/news-and-events/news/information-on-novel-coronavirus>

²⁸ Indigenous Services Canada, Ending long-term drinking water advisories, Feb. 2020, <https://www.sac-isc.gc.ca/eng/1506514143353/1533317130660>

²⁹ First Nations Food, Nutrition and Environment Study, Final Report for Eight Assembly of First Nations Regions, Nov. 2019, <http://www.fnfnes.ca/download>

³⁰ Healthy Eating and Food Security for Urban Aboriginal Peoples Living in Vancouver, PHSA

³¹ Eric Neumayer & Thomas Plümper (2007) The Gendered Nature of Natural Disasters: The Impact of Catastrophic Events on the Gender Gap in Life Expectancy, 1981–2002, <https://doi.org/10.1111/j.1467-8306.2007.00563.x>

more difficult for vulnerable people to report a crime that already suffers from low reporting rates.³²

- Home is a dangerous place for those who are already experiencing domestic violence. Combined with isolation, economic insecurity is likely to lead to acute stress and risky coping strategies that can increase the risk of gender-based violence.³³ This is likely to be compounded for women living in rural areas, Indigenous women, women with a disability, women who identify as lesbian, gay or bisexual, and trans people.^{34 35 36 37}
- Increased racism against people of Asian background has been reported in Vancouver³⁸ and the Korean Consulate in Montreal has sent out a warning to those of Korean heritage.³⁹ Hate crimes have been reported elsewhere around the world, targeting people of Asian background.⁴⁰

Health

- Populations most at risk with COVID-19 are older adults, those with underlying medical conditions, or those with a compromised immune system⁴¹ (including people with HIV, which disproportionately impacts LGBTQ2S+ people, IV drug users, and Indigenous people).^{42 43 44} People with disabilities may also be at a higher risk.^{45 46 47 48}

³² Unseen, unheard: Gender-based violence in disasters, Global study, The International Federation of Red Cross and Red Crescent Societies, 2015,

https://www.ifrc.org/Global/Documents/Secretariat/201511/1297700_GBV_in_Disasters_EN_LR2.pdf

³³ Sexual Violence Research Initiative Forum. 2019. <https://www.ifpri.org/blog/how-economic-security-linked-gender-based-violence-new-insights-sexual-violence-research>

³⁴ Statistics Canada, 2014 General Social Survey.

³⁵ Gender-Based Violence, Sexual Assault, and Domestic Violence. Government of B.C. Accessed March 18, 2020. <https://www2.gov.bc.ca/gov/content/safety/public-safety/domestic-violence>

³⁶ Province of BC. Gender Equity Office. 2019 GBA+ Orientation (PowerPoint, p. 11)

³⁷ University of British Columbia. Stigma and Resilience Among Vulnerable Youth Centre, 2015 Being Safe, Being Me: Results of the Canadian Trans Youth Health Survey

³⁸ <https://bc.ctvnews.ca/chinese-gallery-hosts-community-event-to-combat-covid-19-racism-1.4823012>

³⁹ <https://montreal.ctvnews.ca/covid-19-korean-consulate-issues-warning-after-violent-attack-in-montreal-1.4856453>

⁴⁰ <https://www.newyorker.com/news/letter-from-the-uk/the-rise-of-coronavirus-hate-crimes>

⁴¹ Coronavirus disease (COVID-19): Vulnerable populations and COVID-19. Government of Canada. Accessed March 18, 2020. <https://www.canada.ca/en/public-health/services/publications/diseases-conditions/vulnerable-populations-covid-19.html>

⁴² The epidemiology of HIV in Canada, CATIE, 2016, <https://www.catie.ca/en/fact-sheets/epidemiology/epidemiology-hiv-canada>

⁴³ US Department of Veterans Affairs, AIDS-defining illnesses

⁴⁴ Coronavirus COVID-19, Terrance Higgins Trust, 17 March 2020, Dr Michael Brady, Medical Director, <https://www.tht.org.uk/news/coronavirus-covid-19>

⁴⁵ Wilfred Lunga, Paradzayi Pathias Bongo, Dewald van Niekerk, and Charles Musarurwa. Disability and disaster risk reduction as an incongruent matrix: Lessons from rural Zimbabwe, April 2019, <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6489144/>

⁴⁶ Disabled teenager in China dies at home alone after relatives quarantined, Guardian, Jan. 30, <https://www.theguardian.com/world/2020/jan/30/disabled-teenager-in-china-dies-at-home-alone-after-relatives-quarantined>

⁴⁷ Disabled teenager in China dies at home alone after relatives quarantined, Guardian, Jan. 30, <https://www.theguardian.com/world/2020/jan/30/disabled-teenager-in-china-dies-at-home-alone-after-relatives-quarantined>

- According to the Chinese Center for Disease Control, men and women are infected by COVID-19 in roughly equal numbers, but the death rate among males was 2.8%, compared with 1.7% among females.⁴⁹
- There is very little known about the impacts of COVID-19 on people who are pregnant, though pregnancy can increase susceptibility to respiratory infections, which can lead to preterm labour and delivery.⁵⁰ A recent study followed 9 pregnant patients in China with confirmed COVID-19 pneumonia and found no evidence of vertical transmission to the baby. Given the small number of cases and the short duration of the study period, more follow-up studies are required,⁵¹ including whether there are risks after pregnancy (i.e. breastmilk).
- Pregnant people are further at risk as families self-isolate and medical services are prioritized to respond to the virus. As jurisdictions begin rationing health care resources⁵², there are reports of women being induced early⁵³ or potentially having their inductions delayed⁵⁴ as a result of the COVID-19 emergency. Reproductive health services may also be impacted by this prioritization.
- Federal and provincial health officials have encouraged people on chronic medications to make sure they have an adequate supply of their drugs.⁵⁵ However, those on scheduled drugs such as stimulants, testosterone, and opioids, may not have been able to fill early or access back-up supply. This could constitute a risk to the health of these patients, especially those at higher risk, in the case of prolonged isolation or supply disruptions.

Mental Health and Addictions

- Women are nearly twice as likely as men to be diagnosed with an anxiety disorder.⁵⁶ Given the overrepresentation of women among both formal and informal caregivers, there may be an increased need for mental health and respite services particularly for women with underlying mental health disorders during the course of the pandemic.
- There is a significant risk that those with underlying mental health conditions may see their conditions worsen as a result of the COVID-19 emergency as even those without underlying conditions often experience mental instability, post traumatic stress disorder

⁴⁸ In Coronavirus Fight, China's Vulnerable Fall Through the Cracks, NY Times, March 9, 2020, <https://www.nytimes.com/2020/03/09/business/china-coronavirus-disabilities-wealth-gap.html>

⁴⁹ The Epidemiological Characteristics of an Outbreak of 2019 Novel Coronavirus Diseases (COVID-19) – China, 2020. February 17, 2020. <http://weekly.chinacdc.cn/fileCCDCW/journal/article/ccdcw/2020/8/PDF/COVID-19.pdf>

⁵⁰ Canadian Fertility and Andrology Society Communication on COVID-19. March 17, 2020. https://cfas.ca/CFAS_Communication_on_COVID-19.html

⁵¹ Qiao, Jie. *What are the risks of COVID-19 infection in pregnant women?* The Lancet, 395-10226. March 2020. <https://www.sciencedirect.com/science/article/pii/S0140673620303652>

⁵² The Extraordinary Decisions Facing Italian Doctors, The Atlantic, March 11, 2020

⁵³ What it's like to have a baby during the coronavirus pandemic, Julia Belluz, Vox, March 18, 2020

⁵⁴ What If You Can't Avoid the Hospital as Covid-19 Spreads?, Emma Grey Ellis, Wired, March 16, 2020

⁵⁵ BCCSU, COVID-19: Information for Opioid Agonist Treatment Prescribers and Pharmacists, March 11, 2020 <https://www.bccsu.ca/wp-content/uploads/2020/03/COVID-19-Bulletin-March-17-2020.pdf>

⁵⁶ Gender Differences in Anxiety Disorders: Prevalence, Course of Illness, Comorbidity and Burden of Illness, Carmen P. McLean, Anu Asnaani, Brett T. Litz, and Stefan G. Hofmann, 2012 <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3135672/>

(PTSD), anxiety and depression in response to disaster.⁵⁷ For example, LGBTQ2S+ communities have higher incidences of depression, anxiety and suicide⁵⁸ and thus may be at a greater risk.

- Senior women (aged 65 and over) are more likely to live alone⁵⁹ and social distancing is likely to have serious implications for their mental and physical health. Additionally, lack of access to religious services and community may heighten people's experience of the loss of normalcy due to the pandemic.⁶⁰

Communications

- Disaster and emergency response planning does not always adequately address the needs of people with limited English proficiency. As government moves quickly to address the COVID-19 emergency there is a risk that people who experience language barriers may struggle to access needed services and supports.
- As few as 13 per cent of US adults have the English literacy skills necessary to fully synthesize information, draw complex conclusions and integrate information found in typical crisis communications.⁶¹ People with mental disabilities and those with low literacy may also struggle to access supports with complicated and involved program requirements like EI without access to supports.
- While efforts have been made to upgrade broadband infrastructure and cell service throughout the province, many rural, remote and Indigenous communities still do not have access to the technological infrastructure taken for granted in urban areas of British Columbia. Lack of access to reliable, high-speed internet and phone services may have consequences both for the physical and psychological safety of people in these communities.

⁵⁷ Mental Health Services Required after Disasters: Learning from the Lasting Effects of Disasters, A. C. McFarlane and Richard Williams, Depression Research and Treatment, 2012, <https://www.hindawi.com/journals/drt/2012/970194/>

⁵⁸ Rainbow Health Ontario. *LGBTQ2 Health in Canada: Study brief for the Standing Committee on Health*. June 3, 2019. <https://www.ourcommons.ca/Content/Committee/421/HESA/Brief/BR10445304/br-external/RainbowHealthOntario-revised-e.pdf>

⁵⁹ Living Alone in Canada. Statistics Canada. March 6, 2019. <https://www150.statcan.gc.ca/n1/pub/75-006-x/2019001/article/00003-eng.htm>

⁶⁰ Role of Cultural Beliefs, Religion, and Spirituality in Mental Health and/or Service Utilization among Immigrants in Canada: A Scoping Review, Ferzana Chaze, Mary Susan Thomson, Usha George, Sepali Gurugeb, Dec. 2015, Canadian Journal of Mental Health, <https://www.cjcmh.com/doi/abs/10.7870/cjcmh-2015-015?journalCode=cjcmh>

⁶¹ Low Literacy Populations and Disaster Communications: 5 Ways to Bridge the Educational Divide, Office of the Assistant Secretary for Preparedness and Response, <https://www.phe.gov/ASPRBlog/Lists/Posts/Post.aspx?ID=190>